1 T.C. 564 (1943)

r
r

When a decedent transfers corporate stock but retains significant control over the corporation and its income during her lifetime, the stock is properly included in the decedent’s gross estate for federal estate tax purposes, regardless of the technical form of the transfer under state law.

r
r

Summary

r

The Tax Court reconsidered its prior opinion regarding the inclusion of certain corporate stock in the decedent’s estate. The decedent had transferred stock to family members, but the donees immediately re-transferred the stock as

© 2025 SCOTUSreports.com. All rights reserved.